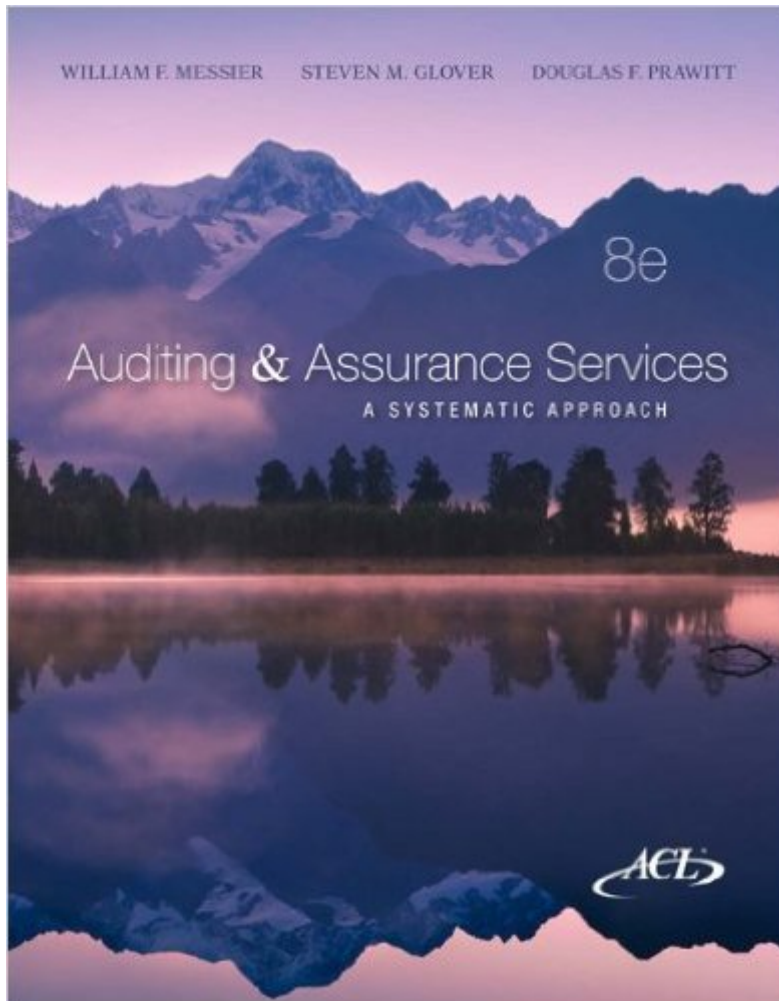


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Auditing & Assurance Services: A Systematic Approach, 8th



Synopsis

The authors believe students are best served by acquiring a strong understanding of the basic concepts that underlie the audit process and how to apply those concepts to various audit and assurance services. The primary purpose for an auditing text is not to serve as a reference manual but to facilitate student learning, and this text is written accordingly. The text is accessible to students through straightforward writing and the use of engaging, relevant real-world examples, illustrations, and analogies. The text explicitly encourages students to think through fundamental concepts and to avoid trying to learn auditing through rote memorization. Students are prompted by the text to "stop and think" at important points in the text, in order to help them apply the principles covered. The text continues to take a systematic approach to the audit process by first introducing the three underlying concepts: audit risk, materiality, and evidence. This is followed by a discussion of audit planning, the assessment of control risk, and a discussion of the nature, timing, and extent of evidence necessary to reach the appropriate level of detection risk. These concepts are then applied to each major business process and related account balances using a risk-based approach. In covering these important concepts and their applications, the book focuses on critical judgments and decision-making processes followed by auditors. Much of auditing practice involves the application of auditor judgment. If a student understands these basic concepts and how to apply them to an audit engagement, he or she will be more effective in today's dynamic audit environment.

Book Information

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Customer Reviews

The reviewer who mentioned that most of the important stuff is in the side tables with the tiny font is absolutely correct. Usually those are just summaries of information explained at length later in the chapter, but it'd be really handy to have that information front and center and larger. I know it would make the book longer and heavier, but when trying to study I'm always flipping through the book for way too long. If you're looking at this book I'm assuming it's because you need it for class and have no say in the matter, but it IS a very informative book and will most likely be helpful if you are taking the CPA Exam in the near future. There is lots of detail and I'd say it's pretty clear, though some concepts are just inherently difficult and require rereading.

So glad I only paid \$20 for the 8th edition instead of the \$300 9th edition that I was supposed to buy for class. It's basically the same, right down to the problem numbers. Halfway done with my class, haven't noticed any problems or major differences! Good book to keep on hand if you're working in the field also.

I used this book for an auditing class and I got a lot out of it. The book sets each chapter up in an understandable, and digestible way. The tables and charts are excellent summaries of the reading and it is entirely possible to just skip the reading and memorize those. Each chapter has thought-provoking questions at the end and activities that are helpful in analyzation. This book takes you from the first step in auditing to the way to fill out the audit report. I have fond feelings for this book.

Exactly What I was looking for at a fraction of the price. I really like the fact that I can place the loose leaf pages in the binder of my choice. Moreover, I found no markings in the book. This was a great buy and the book does a really good job at explaining all of the concepts. There's a lot of overlap from chapter to chapter, but this helps to solidify Auditing concepts which can be hard to grasp if you don't work in the field or have too much experience with auditing. Great choice for Accounting students.

In its eight edition, this classic textbook continues to be (in my opinion) the highest quality textbook for auditing. Its focus on both practice and theory gives accounting students a conceptual understanding of why auditors would make the decisions that they make during an audit. Students leave this text with the orientation of an audit manager or partner (the planning and design of an audit along with the execution) rather than the orientation of a staff auditor (simply the execution),

which is unfortunately the orientation of other textbooks. Since the prior edition of the book, the PCAOB (the US Public Company Accounting Oversight Board) has issued more pronouncements than in any year of its existence so far. This edition has been revised to capture the latest PCAOB pronouncements. Most striking to me was the revision related to the PCAOB's newest standard on audit risk assessment, which now enjoys an entire chapter (not the case with the prior edition).

At first I am kind of worried about the loose-leaf version contains less pages than the hardcover. But actually it does not. And it is very easy to take because it is loose-leaf version. Recommend this version.

I normally don't review textbooks because I only got them for school and not to read for pleasure. But this textbook is pretty cool. It is very educational without being boring. And the best part is that it comes with a disc that contains software to give auditing experience.

This is a great book, I took an assurance class in college and it was very useful. It will definitely reinforce my understanding of auditing within the workplace, as well as better prepare me for C.P.A exams. I would still recommend purchasing Becker or Kaplan review materials when studying for the C.P.A exams.

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